

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

**LINCOLN NATIONAL REINSURANCE COMPANY
(BARBADOS) LIMITED,**

and

**THE LINCOLN NATIONAL LIFE INSURANCE
COMPANY,**

Plaintiffs,

-against-

**SWISS RE LIFE & HEALTH AMERICA HOLDING
COMPANY,**

Defendant.

Case No. 07 cv 6731 (GBD) (FM)

STIPULATION OF DISMISSAL WITHOUT PREJUDICE

**IT IS HEREBY STIPULATED AND AGREED, by and among the undersigned
attorneys for Plaintiffs Lincoln Barbados and Lincoln Life, and for Defendant Swiss Re Life &**

Health America Holding Company that the above-captioned action is dismissed without prejudice, each party to bear its own costs and expenses.

Dated: September 18, 2007

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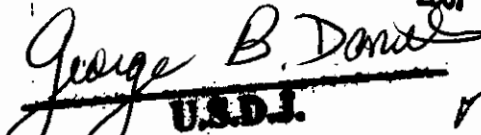
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SO ORDERED:

SEP 18 2007


U.S.D.J.
HON. GEORGE B. DANIELS